

2010 LEGISLATIVE ITEMS

Federal Mileage Allowance Reimbursement

For 2010, the standard mileage rate for the cost of operating your car for business use is 50 cents per mile.

Car expenses and use of the standard mileage rate are explained in chapter 4 of [Publication 463, Travel, Entertainment, Gift, and Car Expenses](#).

State Hotel, Parking, and Mileage Rates (<http://www.in.gov/idoa/2459.htm>)

- The current in-state lodging rate is \$89 per night plus all applicable tax, with the exception of Indianapolis, which is \$97 a night plus all applicable tax.
- The maximum base rate for airport parking is \$9.00 a day, however if the facility charges airport fees and gas surcharges those may be reimbursed with an itemized receipt.
- **The current mileage reimbursement rate is \$0.40 per mile for all business miles driven.**

Social Security

There is no change over 2009 for tax rate for Social Security and Medicare. It remains at 7.65%.

There will be no COLA payable in 2010 <http://www.ssa.gov/OACT/COLA/colasummary.html>

Employer Handbook Unemployment Insurance

<http://www.in.gov/dwd/2427.htm>